



E911 Emergency Response Advisory Committee Fund

Special Meeting, January 3, 2016

Agenda Item 4



Overview

- Washoe County Budget Process
- 911 Emergency Response Committee Budget Process
- 911 Emergency Response Committee Budget
 - Revenue
 - Budget History
 - Target Fund Balance - \$500,000
 - Current Budget Status
- FY 2017-18 Budget Planning & Scenarios



Washoe County Budget Process

- **Calendar**
 - Department and fund budgets are due to the Budget Office in late February
 - Tentative Budget is due to the State by April 15, Final Budget is due to the State by June 1 of each year
- **County Financial Policies include:**
 - The County shall avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets (e.g., use of non-recurring revenues to fund recurring expenses).
- **State budgeting laws include:**
 - Mid-year increases to a fund's budget (augmentations) are not allowed unless "anticipated resources actually available during a budget period exceed those estimated". NRS 354.598005(1)
 - Conditions for augmentations are further defined in NAC 354.410. Augmentations require BCC approval upon the recommendation of the Budget Office.
 - Exceptions include a grant-in-aid, gift or donation. NRS 354.598005(3)



911 Emergency Response Committee Budget Process

- **Budget prepared by Washoe County Staff and presented to 911 Advisory Committee:**
 - Estimate revenue
 - Determine planned expenses
 - Examples from 2017-18 budget:
 - Five year plan update
 - West/Intrado Service Contract
 - Salaries
 - Travel
 - Estimate expenses for January through June of current Fiscal Year: “Estimates to Complete”
- **911 Advisory Committee reviews budget and recommends to Board of County Commissioners for final approval.**



E911 Budget Proposal FY2017-18

| Washoe County Enhanced 911 Fund Budget History & Fiscal Year 2017-2018 Budget Proposal | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 911 | FY2014-15 | FY2015-16 | FY2016-17 | FY2017-18 |
| Accounts | Actual | Actual | Plan | Proposed |
| 460162 Services to Other Agencies | (4,774.71) | (3,308.49) | - | - |
| 460351 Surcharge Collections - Cellular | (1,029,213.23) | (1,049,236.12) | (1,054,605.00) | (1,054,000.00) |
| 460352 Surcharge Collections - Land | (513,861.15) | (506,364.87) | (517,565.52) | (517,000.00) |
| 460353 Surcharge Collections - Resale | (43,797.57) | (43,245.62) | (42,561.00) | (42,000.00) |
| *CHARGES FOR SERVICES | (1,591,646.66) | (1,602,155.10) | (1,614,731.52) | (1,613,000.00) |
| 481000 Interest on Pooled Investment (GAIN) | (10,818.24) | (8,257.11) | (10,000.00) | (10,000.00) |
| 482100 Realized Loss on Pooled Investment | 125.92 | (917.51) | - | - |
| 482200 Unrealized Loss or (Gain) on Pooled Invest | 1,126.00 | (5,225.70) | - | - |
| *MISCELLANEOUS | (9,566.32) | (14,400.32) | (10,000.00) | (10,000.00) |
| **REVENUE | (1,601,212.98) | (1,616,555.42) | (1,624,731.52) | (1,623,000.00) |
| 701110 Base Salaries | | 26,636.93 | 28,535.09 | 31,314.92 |
| 701406 Standby Pay | | 87.50 | | |
| 701200 Incentive Longevity | | | | |
| 701413 Vac Payoff/Sick Pay-Term | | | | |
| 701417 Comp Time | | | | |
| *SALARIES AND WAGES | 24,762.79 | 26,724.43 | 28,535.09 | 31,314.92 |
| 705110 Group Insurance | | 5,923.79 | 7,088.56 | 7,015.30 |
| 705190 OPEB Contribution | | | 3,502.03 | 3,500.00 |
| 705210 Retirement | | 7,438.72 | 7,989.84 | 8,768.18 |
| 705230 Medicare April 1986 | | 342.08 | 370.62 | 420.31 |
| 705320 Workmens Comp | | | 317.00 | 375.75 |
| 705330 Unemploy Comp | | | 67.02 | 33.84 |
| *EMPLOYEE BENEFITS | 12,306.91 | 13,704.59 | 19,335.07 | 20,113.38 |
| 710100 Professional Services | 8,236.68 | 8,603.09 | 18,000.00 | 30,000.00 |
| 710115 Professional Engineering Services | - | - | - | - |
| 710149 Invest Pool Alloc Ex | 785.74 | 503.89 | 800.00 | 800.00 |
| 710200 Service Contract | 715,991.51 | 788,760.49 | 793,652.00 | 795,000.00 |
| 710205 Repairs and Maintenance | 17,954.71 | 10,000.00 | - | - |
| 710210 Software Maintenance | 19,573.00 | 25,157.50 | 29,573.00 | 40,000.00 |
| 710310 Parts and Supplies | | | | |
| 710400 Payments to Other Agencies | 17,186.02 | 52,822.40 | 280,000.00 | 240,798.00 |
| 710403 Service Contract Reno | 140,117.45 | 147,163.00 | - | - |
| 710504 Registration | | 3,787.00 | | |
| 710508 Telephone Land Lines | 35,467.73 | 39,236.61 | 35,000.00 | 35,000.00 |
| 710509 Seminars and Meetings | 3,741.00 | 8,251.00 | 20,000.00 | 15,000.00 |
| 710519 Cellular Phone | 760.81 | 97.72 | 500.00 | 500.00 |
| 710620 LT Lease-Equipment | 359,016.00 | 359,016.00 | 359,016.00 | 359,016.00 |
| 711210 Travel | 9,369.78 | 27,584.00 | 40,000.00 | 30,000.00 |
| 711504 Equipment nonCapital | 333,896.40 | 173,711.36 | 54,204.84 | 25,457.70 |
| *SERVICES AND SUPPLIES | 1,662,096.83 | 1,644,694.06 | 1,630,745.84 | 1,571,571.70 |
| 781004 Equipment Capital | | 125,290.05 | 200,000.00 | - |
| * CAPITAL OUTLAY | | 125,290.05 | 200,000.00 | - |
| ** EXPENDITURES | 1,699,166.53 | 1,810,413.13 | 1,878,616.00 | 1,623,000.00 |
| Over Budget | (97,953.55) | (193,857.71) | (253,884.48) | - |
| Starting 911 Fund Balance for Fiscal Year | 898,039.10 | 800,085.55 | 606,227.84 | 352,343.36 |

Revenue: \$1,623,000

Salary and wages (WC): \$31,314.92

Employee Benefits (WC): \$20,113.38

Payments to other Agencies: \$240,798.00

Total Services and Supplies: \$1,571,571.70

Total Expenditures: \$1,623,000



E911 Budget Plan FY2016-17

| Washoe County Enhanced 911 Fund Budget History & Fiscal Year 2017-2018 Budget Proposal | | | |
|--|-----------------------|-----------------------|-----------------------|
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| *EMPLOYEE BENEFITS | 12,306.91 | 13,704.59 | 19,335.07 |
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| 710115 Professional Engineering Services | - | - | - |
| 710149 Invest Pool Alloc Ex | 785.74 | 503.89 | 800.00 |
| 710200 Service Contract | 715,991.51 | 788,760.49 | 793,652.00 |
| 710205 Repairs and Maintenance | 17,954.71 | 10,000.00 | - |
| 710210 Software Maintenance | 19,573.00 | 25,157.50 | 29,573.00 |
| 710310 Parts and Supplies | | | - |
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| 710504 Registration | | 3,787.00 | - |
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| 710509 Seminars and Meetings | 3,741.00 | 8,251.00 | 20,000.00 |
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| 710620 LT Lease-Equipment | 359,016.00 | 359,016.00 | 359,016.00 |
| 711210 Travel | 9,369.78 | 27,584.00 | 40,000.00 |
| 711504 Equipment nonCapital | 333,896.40 | 173,711.36 | 54,204.84 |
| *SERVICES AND SUPPLIES | 1,662,096.83 | 1,644,694.06 | 1,630,745.70 |
| 781004 Equipment Capital | | 125,290.05 | 200,000.00 |
| * CAPITAL OUTLAY | | 125,290.05 | 200,000.00 |
| ** EXPENDITURES | 1,699,166.53 | 1,810,413.13 | 1,878,616.00 |
| Over Budget | (97,953.55) | (193,857.71) | (253,884.48) |
| Starting 911 Fund Balance for Fiscal Year | 898,039.10 | 800,085.55 | 606,227.84 |

Revenue: \$1,624,731.52

Salary and wages (WC): \$28,535.09

Employee Benefits (WC): \$19,353.07

Payments to other Agencies: \$280,000.00

Total Services and Supplies: \$1,630,745.70

Total Planned Expenditures: \$1,878,616.00



E911 Budget History

| Accounts | 2016 Actual | 2015 Actual | 2014 Actual | 2013 Actual | 2012 Actual |
|------------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| Revenue | 1,616,555.42 | 1,601,212.98 | 1,616,117.26 | 1,566,729.13 | 1,656,172.07 |
| Expenses | -1,810,413.13 | -1,699,166.53 | -1,907,872.10 | -1,906,156.26 | -2,511,896.01 |
| Total | -193,857.71 | -97,953.55 | -291,754.84 | -339,427.13 | -855,723.94 |
| Remaining Fund Balance | 606,227.84 | 800,085.55 | 898,039.10 | 1,189,793.94 | 1,529,221.07 |

Highlights:

- 2007 – Started Reno GIS Salaries
- 2009 – High Revenue mark – \$1,774,019
 - Expenditures in 2009 were \$1,182,605
 - 2009-11 Revenue exceeded expenditures by average of \$620k
- 2010 – Initiate switch from AT&T to Intrado/West
- 2015 – Added Sparks GIS Salary
- 2016 – Fund Balance projected below \$500k



Target Fund Balance: \$500,000

■ 1. Buffer for service payments

- 911 Surcharges are collected 1 month after they are charged. Payments for service contract, etc. may be due at the beginning of the month and/or fiscal year.
- Fund allows for service payments before surcharge fees are collected.

■ 2. Unanticipated expenses

- Example: Equipment Failure
 - Unplanned high-value equipment purchased to replace failed equipment



Current Budget Status

| | |
|------------------------------------|-------------------|
| Planned revenue | 1,624,731.52 |
| FYTD Expenditures | (743,724.94) |
| FYTD Encumbrances | (864,528.91) |
| <i>Estimate to Complete</i> | |
| WC Salary and Benefits | (26,495.32) |
| Seminars & Meetings | (5,500.00) |
| Travel | (20,000.00) |
| Telephone Land Lines | (20,596.51) |
| Cell Phones | (226.41) |
| | |
| Expenditures exceed revenue by: | (56,340.57) |
| | |
| Fund Balance | 549,887.27 |

← Estimated from previous year's travel and training expenses.



FY 2017-18 Budget Planning

- **Keeping the Lights on:**
- West Safety Services: \$1,147,868
 - Great Migration Viper Call Handling
 - 911 Routing
 - Location Data Management
 - Managed IP Network Microwave
 - Managed IS/PS/ALI
 - Recording & Retention
 - ENSP Downloads
- Voiance Language Services: \$7,000
- Robert Cox: \$2,000
- Software Maintenance – PRO QA Dispatch: \$19,800
- ATT Landlines - \$39,360
- ATT Wireless Cell Phones - \$825

| | | |
|---------------------------|--------------------|---------------------------|
| Total: \$1,216,853 | | Revenue: 1,623,000 |
| Reno Salaries | \$164,021 | - |
| WC Salary | \$51,427 | - |
| Sparks Salary | \$76,777 | - |
| Code Red | \$10,000 | - |
| 5-Year Plan | \$25,000 | - |
| Total: | \$1,544,078 | \$78,921 |

Total Spending Commitment

Left to spend



FY 2017-18 Budget Scenario 1

- Reduce Salary Contributions by ½ FTE

| Lights on Total: \$1,216,853 | | Revenue: 1,623,000 |
|-------------------------------------|-------------|--------------------|
| Reno Salaries | \$109,421 | - |
| WC Salary | \$51,427 | - |
| Sparks Salary | \$38,389 | - |
| Code Red | \$10,000 | - |
| 5-Year Plan | \$25,000 | - |
| Total: | \$1,451,090 | \$171,910 |

Total Spending Commitment

Left to spend



FY 2017-18 Budget Scenario 2

- Reduce Salary Contributions to 1/2 FTE (Reno), No Code Red, add capital equipment.

| Lights on Total: \$1,216,853 | | Revenue: 1,623,000 |
|-------------------------------------|-------------|--------------------|
| Reno Salary (1/2 FTE) | \$54,710 | - |
| Capital Equip. | 158,000 | - |
| 5-Year Plan | \$25,000 | - |
| Total: | \$1,441,090 | \$168,437 |

Total Spending Commitment

Left to spend



Summary

- Current Fiscal Year budget has structural deficit:
 - Budgeted expenses exceed revenue.
 - If expended, the current FY budget will reduce fund balance below the \$500k target to approx. \$352k.
 - Historically, E911 budgets have had a built-in deficit.
- \$500k Target Fund balance can be maintained in current FY but any spending must be considered carefully.
- Current FY17-18 budget proposal includes \$0 for capital equipment.
- Future budgets *must* be planned:
 - Capital equipment
 - Salaries
 - Software
 - Training/Travel